

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

A Method for the Esterification of a Fatty Acid

the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

I hereby claim foreign priority benefits under Title 35 United States Code Section 119 of any foreign application(s) for patent listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed. Prior foreign application(s)

European Patent Application 02 406 034.5, filed 28 November 2002

I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

Francis C. Hand, Reg. No. 22,280; John N. Bain (Reg. No. 18,651); John G. Gilfillan, III (Reg. No. 22,746); Elliot M. Olstein (Reg. No. 24,025); Raymond J. Lillie (Reg. No. 31,778); William Squire (Reg. No. 25,378); Alan J. Grant (Reg. No. 33,389); and G. Glennon Troublefield (Reg. No. 39,050).

Address correspondence and telephone calls to Francis C. Hand, Esq., c/o Carella, Byrne, Bain, Gilfillan, Cecchi, Stewart & Olstein, 5 Becker Farm Road, Roseland, NJ 07068 - (973) 994-1700.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first inventor: Peter Moritz

Inventor's signature: _____

Date: _____

Residence: Wiesendangen, Switzerland
Citizenship: Germany

Post Office Address: Niederfeldstrasse 27, CH-8542 Wiesendangen, Switzerland

Full name of second inventor: Peter Faessler

Inventor's signature: _____

Date: _____

Residence: Singapore

Citizenship: Swiss

Post Office Address: Blk 370E Alexandra Road, #08-10 The Anchorage, Singapore 159958

Full name of third inventor: Claudia von Scala

Inventor's signature: Claudia Scala

Date: 27/10/03

Residence: Zurich, Switzerland

Citizenship: Swiss

Post Office Address: Schaffhauserstrasse 219, CH-8057 Zürich, Switzerland

Full name of fourth inventor: ~~Oliver~~ Oliver Baile

Inventor's signature: O. Baile

Date: 27/10/03

Residence: Winterthur, Switzerland

Citizenship: Swiss

Post Office Address: Schlossackerstrasse 5, CH-8404 Winterthur, Switzerland

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Inventor's signature: _____

Date: _____

Residence: Wiesendangen, Switzerland
Citizenship: Germany

Post Office Address: Niederfeldstrasse 27, CH-8542 Wiesendangen, Switzerland

Full name of second inventor: Peter Faessler

Inventor's signature: Peter Faessler

Date: 05.11.03

Residence: Singapore

Citizenship: Swiss

Post Office Address: Blk 370E Alexandra Road, #08-10 The Anchorage, Singapore 159958

Full name of third inventor: Claudia von Scala

Inventor's signature: _____

Date: _____

Residence: Zurich, Switzerland

Citizenship: Swiss

Post Office Address: Schaffhauserstrasse 219, CH-8057 Zürich, Switzerland

Full name of fourth inventor: Oliver Bailer

Inventor's signature: _____

Date: _____

Residence: Winterthur, Switzerland

Citizenship: Swiss

Post Office Address: Schlossackerstrasse 5, CH-8404 Winterthur, Switzerland

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Date: 11/03/03

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Inventor's signature: _____

Date: _____

Residence: Singapore

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Post Office Address: Blk 370E Alexandra Road, #08-10 The Anchorage, Singapore 159958

Full name of third inventor: Claudia von Scala

Inventor's signature: _____

Date: _____

Residence: Zurich, Switzerland

Citizenship: Swiss

Post Office Address: Schaffhauserstrasse 219, CH-8057 Zürich, Switzerland

Full name of fourth inventor: Oliver Bailer

Inventor's signature: _____

Date: _____

Residence: Winterthur, Switzerland

Citizenship: Swiss

Post Office Address: Schlossackerstrasse 5, CH-8404 Winterthur, Switzerland